

Request for Innocent Spouse Relief
and Separation of Liability and Equitable Relief

▶ Do not file with your tax return.

Send this form to: **Arizona Department of Revenue, PO Box 29081, Phoenix AZ 85038-9081**

But if you are meeting with a department employee or you received a department notice of deficiency, see page 1 of the instructions.

Your name	Your social security number
Your current address	Apt. No.
City, town or post office, state, ZIP code.	Daytime phone no. (optional) ()

Before you begin, you need to understand the following terms. See instructions for descriptions.

- Separation of Liability
- Joint and Several Liability
- Innocent Spouse Relief
- Understatement of Tax
- Equitable Relief
- Underpayment of Tax

NOTE: The department can help you with your request. If you are working with a department employee, you can ask that employee, or you can call (602) 255-3381, or (800) 352-4090 nationwide toll free.

1 Enter the year(s) for which you are requesting relief from liability of tax (see instructions) _ _ _ _ _ 1 _____

2 Information about your spouse (or former spouse) to whom you were married at the end of the year(s) on line 1.

Name	Social security number
Current address	Apt. No.
City, town or post office, state, ZIP code.	Daytime phone no. (if known) ()

NOTE: If you have only an **underpayment of tax** (tax shown on your joint return that was not paid), you may request only **equitable relief**. Skip lines 3 and 4 and see line 5 and its instructions.

3 If you have an **understatement of tax**, you may request **Separation of Liability**. You may be relieved of liability for your spouse's (or former spouse's) part of the liability. However, this relief is available only if you and your spouse (or former spouse):

- Are no longer married, or
- Are legally separated, or
- Have lived apart at all times during the 12-month period prior to the date you file this form.

If one of the above conditions apply, attach a statement as explained on page 2 of the instructions and check here _ _ _ 3 ☐

4 If you have an **understatement of tax** due to erroneous items of your spouse (or former spouse), you may be allowed **Innocent Spouse Relief**. Attach a statement as explained on page 2 of the instructions and check here _ _ _ _ _ 4 ☐

5 If you have an **underpayment of tax**, or you do not qualify for relief under 3 or 4 above, we will automatically consider whether you qualify for **Equitable Relief**. Attach a statement as explained on page 3 of the instructions and check here _ _ _ _ _ 5 ☐

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Your Signature	Date
	Preparer's Signature	Date
Paid Preparer's Use Only		Preparer's TIN
	Firm's name (or yours if self-employed) and address	EIN
		ZIP code